

Assumptions to the Annual Energy Outlook 2009

Table 11.7 Federal Taxes, as of 2008
(Nominal dollars per gallon)

Product	Tax
Gasoline	0.18
Diesel	0.24
Jet Fuel	0.04
Liquefied Petroleum Gases ³	0.183
M85 ¹	0.09
E85 ²	0.20

¹85 percent methanol and 15 percent gasoline.

²74 percent ethanol and 26 percent gasoline.

³2010 data-based on EPACT05: excise tax is 4.3 cents/gal after 9-30-2011 and 18.3 cents/gal prior to that. A credit of 50 cents/gal is also applied between 10-1-06 and 9-30-09.

Sources: Omnibus Budget Reconciliation Act of 1993 (H.R. 2264); Tax Payer Relief Act of 1997 (PL 105-34), Clean Fuels Report (Washington, DC, April 1998) and Energy Policy Act of 2005 (PL 109-58). IRS Internal Revenue Bulletin 2006-43 available on the web at <http://www.irs.gov/pub/irs-irbs/irb06-43.pdf>